No 2881 C dy 31.7.88
" 2326 C dy 22.6.88
S.O B 1267 W dy 1-8-88
S.O A. 3275 W dy 1-12-87
" 3207 W dy 24.12.87
" 2355 W dy 2-9-87
" 3021 W dy 15.9.86.
" 94 W dy 11-1-88.
" B 746 W dy 8.3.88.
" A 2769 W dy 21.10.86
No 2041 C dy 17.6.87
" 4023 C dy 11.11.87
" 2811 C dy 9.7.87.

P.W.C. No 7654

Recd 3.8.88.

Rev Cen 5573
7654

No 5573 W/501 1st August 1888

B

The Swansea office
note will be com-
municated to the Supdg
Engr VI Circle for
attention

WDR
10.8.88

Jdl
13/8/88
E. VI Circle
Exr P.W.C.

0/10/8 No 7963:8 13/8 12 24/8

Notes of inspection by H. Raimer Esquire, of the Office of the Executive Engineer Trichinopoly Division on the 27th to 30th January 1888.

ENCLOSURE 1757 28 JUN 88

Mr J. Grimes, Executive Engineer, 2nd Grade, took over charge of the division from Lieutenant Falvey, officiating Executive Engineer 4th Grade on the 25th July 1887 afternoon. M. R. R. V. Ramachendra Row, Accountant 5th Grade, took over the accountant duties from M. R. R. Sambasiva Iyer on the 19th June 1886.

2. This office was last examined by an accounts officer in October 1886, vide report printed with G. O. No. 3021 of 15th November 1886.

3. The Executive Engineer's drawing account balance at the end of 1887 was proved correct, the pass books being examined.

4. The applications for letter of credit have been generally within the requirements of the division.

5. The Divisional Cash Book was examined, also the Sub-Divisional Cash accounts (there is only one, the Musuri Sub-division, the officer in charge

of

of which has a drawing account) for three months. The Imprest accounts reconped during the last two months were checked.

6. There are three imprest holders reconped by the Executive Engineer, namely:—

Mr. Dady, Supervisor in charge of Trichinopoly Taluq, Rs:—150.

Mr. J. B. Rodrigues, overseer in charge of Lalgudy, Rupees—150.

and

M. R. R. Arumoogam Pillay, overseer in charge of Udiyarpolium Taluq, Rupees———100.

7. There are also two imprest holders reconped by the Musuri Sub-Divisional officer, namely:—

M. R. R. Moses Pillay, holding an imprest of Rupees—100

and

M. R. R. Sambasiva Iyer do—50.

Imprest accounts are generally promptly reconped and with sufficient frequency.

8. The total amounts paid as per Nominal Rolls are not expressed in writing as well as in figures (vide sample entries on Form No. M 4).

9. Re-roofing Block No. 1 of the Central Jail at Trichinopoly. Estimate Rs. 3475) vouchers for Rs: 3-6-9, 13-7-0 and Rs: 6-15-9 for materials purchased in June 1887 were not available, the same not having been received from the imprest holder.

10. Constructing a compound wall to the District Munsiff's Court at Ariyalur, Est. Rs. 1230 Sanction of Government for the purchase of five-seated Herbury's Patent Latrine (apparently of European Manufacture) in the local market has not been obtained

11. The following vouchers in support of charges in the cash book for January 1888 were not produced, for reasons stated against each.

Voucher number and particulars	Amount R	A	P	Reason.
Voucher No. 1 on account of portion of salary of Lt. Col. J. Pennycuick, R. E., Superintending Engineer for Dec/87	1000	0	0	Not received from the Superintending Engineer, to which it was sent for signature.
Voucher No. 2 being the amount paid to Mr. Rindall, Superintending Engineer	1535	7	11	Do.
Voucher No. 7 being the amount of salary paid to Mr. Dady and his Establishment	227	9	11	Not received from the payee.
Voucher No. 11 being the amount paid to Superintending Engineer's office Establishment	757	0	0	Not yet received from the Superintending Engineer's office
Voucher No. 47 ——— Do. ———	27	6	8	——— Do. ———
Voucher No. 1/32 for petty supervision	9	10	10	
——— Do. 3/33 ——— Do. ———	27	11	9	Returned to imprest holders for completion and return.
——— Do. 5/35 ——— Do. ———	8	0	0	
——— Do. 6/36 ——— Do. ———	30	0	0	
——— Do. 7/37 ——— Do. ———	8	0	0	

12. Contingent vouchers as a rule are destroyed. They should be defaced and not destroyed as per certificate in the contingent bill by disbursing officer, also Code para 859.

13. The Divisional cash book has not been audited by the accountant from 22nd January 1888 upto date (ie 30th January 1888) nor headings in the cash abstract book filled in.

14. The sub-divisional cash extract when it comes upto the divisional office appears to undergo a certain amount of perusal by the accountant with its accompanying vouchers, this examination does not extend further than a mere comparison of the amounts entered in respect of each item in the cash account with the amount in the voucher. Calculations in the measurement sheets are never checked by the accountant - nor are the quantities of work done as recorded in the measurement sheets compared by him with the quantities entered in the bills. The rates and quantities are also not checked. It is said that all this is done in the sub-divisional office, but it should nevertheless be done in the Executive

Engineers

Engineers office (Code paras 374 and 375) and by the accountant or under his observation.

15. As regards payments in the head quarters sub-division made from the divisional office, the calculations in the measurement sheets are not checked by any body. The rates allowed with any excesses in the rates, or quantities, are however checked by the draftsman.

16. When bills after payment come to the accountant with the divisional cash book, he compares them with the entries in the cash book; at least so he says - there are no indications.

17. The cash book written up by the head clerk is neat. Corrections in the cash book are generally initialled by the Executive Engineer, but a correction made on the 25th September 1887 is not initialled by the Executive Engineer or by its author.

18. Whenever the accountant audits anything - either a bill, or a cash account or a work abstract, he should state upon it the fact of

its

its having been checked by him, and should sign or initial such statement and should add the date upon which the document was audited. This though not in the Code (it is more suited for an office manual of the accountants duties) is quite necessary.

19. The accountant said that respecting sums staked on the debit or receipt side of the cash book, he only looks for vouchers, if or whenever the amount received is by way of any sale proceeds, in which case, he examines the account sales. As regards sums received by way of security deposit &c., from contractors &c., he knows of no possible check or need of any.

20. There is need of a very careful audit of such receipts - not of course, as to whether the sums have been received, but as to the date of their receipt in the office. It is possible that in the absence of such an audit, and unless the Executive Engineer exercises unusual and almost impossible vigilance, sums of this kind might be kept out of the cash book for months after their actual receipt in the Executive Engineer office, if not altogether.

21. The following will illustrate the need of such an audit.

In January 1888 there are two items of receipt with in either case - no date of receipt - the previous entry being dated 11th January 1888 - these two items are deposits, and regarding them there is very little doubt that they had been duly received a few days before - namely, on the 20th December 1887 - for on that date, a receipt, the counterfoil of which is on record, was given to each of the depositors, for the sums deposited, Rs: 50/ each. But after the above entries comes one, also without date "from contractor Cooporswamy Naidoo, being deposit for making doors and windows for the Periyar Project buildings Rs 100/." The next entry following the above is dated 14 January 1888. The head clerk stated that he had received this amount on the 20th or 21st December 1887 in cash, and there is on record a note by the

head

head clerk to the Executive Engineer dated 17th January 1888 (at least 3 days after the entry in the cash book) asking for the Executive Engineer's (Mr. Grimes) orders as to the disposal of the amount. The peculiarity of the item is that the agreement with the contractor dated 20th October 1887 stipulates for the immediate deposit of Rs: 100 by him; also that the contractor who was present at the office, stated before the Executive Engineer that he had actually paid the amount of deposit to the head clerk at sometime before he was first paid for any of the work; also that by the time the head clerk says he received the deposit, the deposit was no longer required, the work having been completed; also that on 24th December 1887, or at most 4 days after the day the head clerk says the deposit was paid to him by the contractor; the latter petitioned the Executive Engineer that his deposit might be refunded, the work having been completed

× his first payment was in October 1887.

22. There is no entry in the deposit schedule of this deposit, which whatever the date of its receipt, seems to have been quite overlooked as an important condition of the contract (Code para 1368). The head clerk gave the depositor no receipt for the amount deposited.

23. If there were a book in counterfoil with a printed as well as a written consecutive number on each page, and if native contractors &c could be induced to invariably demand a receipt upon this form, nothing further would be necessary to enable the accountant to audit such receipts: but it is feared that this is impracticable. There is a form provided (M 166) for an agreement with a contractor regarding the forfeiture of his deposit, and in this agreement the fact of the amount having been deposited is declared but this form is not commonly used.

24. A means of audit is however always available for the accountant. He should have with him when checking the receipts side

of

of the cash book; every contract agreement (or a record of such agreements) for which deposits are due, and should see that such deposits are received. The Register of accepted tenders might contain a column showing the date of receipt of each deposit.

25. The head clerk of this and other divisions though entrusted with the custody of cash, and such cash receipts as the above, gives no security. Code para 790 requires cashiers to furnish security, and a clerk who receives and has the custody of money, and who keeps the cash book, as a head clerk commonly does, is undoubtedly a cashier - whether appointed by that name or not.

26. But if not a cashier and only a clerk, there seems no more reason for entrusting money to him without taking security than there is in the case of a lower subordinate who under the above code rule cannot be exempted from security without the permission of the Chief Engineer.

27. Earnest money is said to be received from contractors when tendering, and it is stated that all such earnest money is received in cash - but there is no record in the cash book as there should be (Code para 1897) of such receipts, and of the payment of the same into the Treasury.

28. The accountant states that he compares work abstracts with the register of work here and there, but there is a marked absence of his initials in the register of work, which is however initialled by the Executive Engineer. In posting the accounts of the District Jail in the register of work, the several items making up the total under each sub-head are entered, thus making each register of work account too detailed. This is unnecessary as the work abstract shows all these component items.

* December 1887

29. The adjustment book is written up by the accountant but some of the entries are not very clear or full - when recording transfer transactions the division by which, and the work for which payments were made, are not in some cases stated in the column of "Particulars of each transaction".

30. The works in this division are generally done by contract and piece-work, except a few works which are carried out by mixed agency. The number of works in progress in November 1887 and December 1887 was 79 and 76 respectively, and the number of work abstracts prepared during those months was 39 and 45 respectively.

31. Work abstracts in this division are prepared by the divisional office excepting those for works in the Musiri Sub-division, which since November 1887 have been prepared locally. They are generally correctly prepared. Work-abstracts in this division, for works costing below Rs: 2500, do not show in any case the quantities of work done, as required by Code para 1760.V.

32. Ten-day reports are sent along with the imprest accounts, and not as soon as the period for which the labor was employed expired.

33. Measurements in the measurement books of Supervisor Mr. Dady are above cancelled; but no reference to date of bill is given in the books as required in Code para 1756.

34. Measurement sheets which should, but do not always bear either the Executive Engineer's or Sub-Divisional officer's signature are also not cancelled in the Divisional office.

35. Measurement books do not bear any indication of their being checked in the Executive Engineer's office, occasionally with measurement lists- this though not perhaps required by Code rule (a manual of the accountants duties would more appropriately include it) is very essential.

36. Measurements for the following works were compared with the measurement sheets and bills.

(1) Constructing Public buildings for Trichi Infantry Regiment.
(2) Planting canal on Coleroon Left margin.
(3) Repairing Thuvagudi tank.
(4) Constructing two canal pavements in continuation of rear wings of Wycondan Land Escape.
(5) Closing breaches in Korayar right bank.
(6) Improving the Ninjai Punjai Sangamtty tank.
(7) Constructing a new District Jail at Trichinopoly.

37. In the following instances, liabilities on account of labor were not brought to account in the month in which labor was employed.

Name of work.	Amount of Estimate Rs.	Period in which the labour was employed	Month in which brought to account in part I of work abstract	The date of receipt of Tenday Report.
Constructing Compound wall and latrine District Munsiffs Court at Arealur	1230	1st to 31st Octr/87	December/87	
Repairing Rough Stone groyne in Agunda Cauvery, Left Bank	375	21st to 31st July/87 1st to 10th August/87	September 1887	
Maintainning the Ramaratholai Channel	300	1st to 30th Novr/87	December/87	No Tenday Report submitted.
Repairing Surplus sluice, across Pillapolliem Channel in the limits of Chittalarredy	440	1st to 31st August 1887	September 1887	
Closing breaches Iyanar right bank	12500	1st to 31st October 1887	November 1887	
Maintainning road No. 20 Udayarpolliem taluq	1000	1st to 31st July/87 1st to 31st August/87	August/87 October/87	

Name of work	Amount of Estimate. Rs.	Period in which the labour was employed	Month in which brought to account in part I of work abstract	The date of receipt of Tenday Report
Constructing new District Jail Trichinopoly	85244	11th to 20th August/87	October 1887	17th October 1887
		21st to 31st do	do	do
		1st to 10th Septr/87	do	do
		21st to 30th do	do	do
		11th to 20th Octr/87	November/87	30th November/87
		21st to 30th do	do	do
		1st to 10th Novr/87	January/88	13th January/88
		10th to 20th do	do	do
Maintainning the Wyacondam	1290	11th to 20th Octr/87	November/87	30th November/87
		1st to 20th Novr/87	January/88	13th January/88
		21st to 26th do	do	do
		26th to 30th do	do	do
		1st to 10th Decr/87	do	do
		11th to 15th do	do	do.
Annual Maintenance of Road No. 20	850	1st to 31st August/87	October/87	3rd October 1887.
Improving the Kunjai and Punjai Sangamthy Tank	4620	1st to 10th August/87 1st to 31st do	October/87	No tenday report receive
Maintenance of Perivali Channel	900	1st to 31st July/87	October/87	No tenday report received.
		1st to 31st August/87	do	25th Octr/87
		1st to 30th Septr/87	November/87	15th November/87
		1st to 31st Octr/87	do	29th do
		1st to 30th Novr/87	December/87	12th December/87

Name of work.	Amount of estimate Rs.	Period in which the labour was employed	Month in which brought to account in part I of work's abstract.	The date of receipt of Tenday Report.
Maintaining Tyen Channel	1200	1st to 31st August/87	Oct/87	1st to tenday report received.
		21st to 30th Sept/87	November/87	Do
		1st to 31st Oct/87	Do	22nd November/87
		1st to 31st Decr/87	January/88	18th January/88
Constructing 3 Regulating dams Maintaining Coleroon left Bank	1675	1st to 31st July/87	October/87	Tenday report not received.
	2010	1st to 10th August/87	October/87	10th October 1887.
		1st to 15th Sept/87	November 1887	1st tenday report received.
		1st to 20th Do,		
		1st to 30th Do	Do	7th November/87
		1st to 31st Octr/87	Do	22nd November/87
		1st to 6th	Do	20th October/87
		1st to 30th Octr/87	December/87	12th November/87.
Do Pauguni channel	840	1st to 31st August/87	October/87	25th October 1887
		1st to 30th Sept/87	November/87	15th November/87
		1st to 31st Octr/87	Do	29th Do.
		1st to 30th Octr/87	December/87	12th December/87
		1st to 31st Decr/87	January/88	18th January/88.
Repairing the Pauguni Irani Channel, Mayatoo Patty Branch Channel No 7, Kovravady Sluice	310	1st to 31st Octr/87	November/87	1st tenday report received.

	Rs:									
Repairing the Perivalai channel Right and Left banks	30,560	Ramakrishna Iyer Veera Pillay Ramasawmy Iyer Annatturai Iyer Epula Pillay Singam Iyer Renga Iyer	3741	20-5-87	×				×	×
			3269	23-5-87	×				×	×
			2718	20-5-87	×				×	×
			4441	20-5-87	×				×	×
			1866	20-5-87					×	×
			2095	20-5-87	×				×	×
			3979	20-5-87	×				×	×
Raising and strengthening the Agunda Cauvery, Right Flood, from Wyacondan surplus sluice to the Cauvery dam	5940	J. B. Balaguru naidoo Kristnam Pillay	2073	23-6-87	×	×			×	×
			2260	23-6-87	×	×			×	×
Repairing the Senduvai Tank	1160	Chetarasimhulu naidu	1034	6-7-87					×	×
Repairing the Veerabokrapandian Tank	1705	Krishna Iyer	1518	5-7-87		×			×	×
Repairing the caluingulah at Pulivalem, Wyacondan channel Left Bank	285	Krishna Iyengar	254	23-8-87					×	×
Constructing quarters for the European Chief constable in charge of the Police guard of the Central Jail	1860	Balaguru naidoo	1720	26-7-87		×			×	×
Providing compound wall to the Munsiffs Court at Mulitalai	1450	Renganatha Chetty		6-9-87		×			×	×
Constructing do and latrine for the District Munsiffs Court at Arialur	1200	Meenatchisundram Pillay and Narasimhulu naidoo	779	23-8-87					×	×
Reconstructing the Amravati right bank below Kattainatvoikal Head Sluice	780	Annathorai Iyer	703	14-9-87					×	×
Maintaining road to 20 Udayarpallein Taluq	850	Manneudy Krishna Iyer	687	16-9-87					×	×
Raising parapets and protecting the Coleroon Left Bank, alambadi surplus sluice	350	Sevathiah	322	24-9-87					×	×
Maintaining Srirungam vatu voikal	420	Krishna Iyengar	270							
Do Ramavanjitalai Channel	300	Do	232	28-9-87		×			×	×
Repairing Eakhamaruttia Stone groyne, Agunda Cauvery Left Bank	350									
Protecting erosions east of Ramatchi-ammankoil do	405	Krishna Pillay		7-10-87		×				×
Repairing groynes two of do near Ferryroad	350									

					3	2	1
Repairing the wooden bridge across the Nyacondan channel	440	Ramasawmy Iyer	408	12.11.87		×	×
Providing plutter to the sand sluices							
Kathnagudi anicut across Coleroon river	230		223				
Do Do to Mandiar anicut	34	Mr. K. Narayanasawmy Pillay	34	12.12.87		×	×
Do Khulayar	23		23				
Converting the existing pear thatched verandah of Executive Engineers office into a tiled one	500	C. Ramachandra Naidoo	467	9.1.88			
Reopening the silted portion of the Coleroon Left Bank, Anthur vaikal Channel	1080	Ramakrishna Iyer		27.10.87		×	×
Nattuvary Bank. Repairing dam regulating water to the vathiam channel	480	Krishnam Pillay		14.4.87	×		×
Repairing masonry sluices &c. in the Nanguvaikal and Pallavaikal	420	Munisawmy Chetty		14.4.87	×		×
Repairing the surplus sluice across Pillapolein channel in the limits of Chinthalavady	440	Renganatha Chetty		14.4.87	×		×
Closing breaches and raising the Injour flood bank	12500	Nadammuy Pillay		6.6.87	×		×
Maintaining the Coleroon Left Bank	2010	Sivarama Iyer		4.10.87		×	×
Do Ponnery channel	400	Do.		4.10.87		×	×
Do Ossaur Right Bank	160	Ramalinga Udayan		4.10.87		×	×
Repairing the shed at Mandiar anicut	150	Do.		18.10.87		×	×
Repairing ponghistone groyne in Agunda Cauvery, Left Bank	375	Krishnan Pillay		21.10.87		×	×
Maintaining Agunda Cauvery, Left Bank	750	Annatteray Iyer		29.10.87		×	×
Thottiam chinna vaikal	270	Do.		29.10.87		×	×
Closing breaches in the Iyen Right Bank Pappasamudram limits	1670	Krishnan Pillay		9.11.87		×	×
Repairing surplus sluice, Innsiri pulla vaikal, Agunda Cauvery, Left Bank	670	Do.		17.11.87		×	×
Repairing the Vadakapatte tank	3680	Narayana Pillay		17.10.87		×	×
Repairing the Therumangalam anicut across the Ossaur	1955	Silaman Sahib					×

Protecting the right bank in Kuramungalam limits of the Pungumungai channel	330	Aroonagherry Mudelly									×
Sumbatti Bank Removing prickly pear &c. on the bank of the	130	Adaikalam									×
Closing breaches and protecting erosions in the Wyacondan channel Right Bank in Porgannani limits	530	Soobraya Naidoo									×
Protecting the cauvery left margin 7th mile	150	Balaguru Naidoo									×
Closing breaches in the limit of Thimmaclipuram and Pettai village in Kattiwary Right Bank	430	Renganatha Chetty									×
Closing breaches and protecting erosions in Krishnarayapuram limits in Aganda cauvery, Right Bank	360	Renganatha Chetty									×
Protecting the dangerous places in the Cauvery Right Bank	572	Rengasaumy Naidoo	528	16.11.87	×				×		
Emergent repairs to the Coleroon Left Bank	135	Ramakrishna Iyer		9.11.87	×				×		
Emergent repairs to the Coleroon Right Bank	2460	Narasimlulu Naidoo		3.11.87	×				×		
Protecting the Kuliar anicut at the Left Wing	120	Sevuthian		9.11.87	×				×		
Maintenance of Peruvelai channel	900	Aroonagherry Mudelly	44	9.11.87	×						
Closing breaches of Coleroon Left Bank	2460	Sundara Mudelly		31.10.87	×				×		
Protecting Right and Left Bank	520	Annathurai Iyer		1.10.87	×				×		
Protecting the rear slope of Coleroon Left Bank	1145	Veera Pillay Renga Iyer C. Ramachandra Naidoo		22.10.87	×				×		
				20.10.87	×				×		
				20.10.87	×				×		
Protecting the Coleroon Left margin between 13 and 14 B. In	293	Ramakrishna Iyer		20.10.87	×				×		
Maintaining road No 20 Udayarpalliem Taluq	1000	Singaram Iyer									×

38. Remarks regarding the following works are invited in the headings of columns 6 & 13, a cross opposite a work in either column shows that remark in the heading applies to that work.

Name of work.	Amount of Estimate	Name of contractor or Piece Worker	Amount of Contract	Date of agreement	Remarks
					Contract or Receipt & agreement concluded by Subdivisional Officer in anticipation of [illegible] authority.
					Contract agreement concluded by Executive Engineer in anticipation of superior authority.
					Agreement in the terms of a contract but bills in piece-work form and no ledger account.
					Tenders not invited
					Tenders invited, but earnest money not required.
					Stamps on agreements is the court fee stamps and not that prescribed in the stamp act.
					Agreements said to exist but not produced.
					No agreement.

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39. In the case of works estimated to cost Rs: 200 and under, work abstracts are prepared although unnecessary (vide Code para 1760 II).

40. Part IV of work abstracts are not signed monthly by the officers in charge of the works in acknowledgment of the correctness of the materials at site account, except in the case of the Jail work.

41. Repairing the Penvali channel Right and Left Bank. Estimate Rs: 30,560. A charge of Rs: 4-5-0 was incurred as long ago as June 1887, on account of mounting the working drawings of this work and this charge was debited to the "contingencies" of the estimate. But in the adjustment book for January 1888, this item is removed to the debit of "Establishment, contingencies". It is doubtful whether this allocation is correct. Part III of work abstract for June 1887 is not filled in, although material valued at Rs: 233 have been received during the month. The voucher for Rs: 4-5-0 above referred to, is not signed as passed by the Executive Engineer or as seen by the accountant.

42

42. Constructing quarters for the European chief constable in charge of Police guard, Central Jail. Rs: 1860.

In the accounts for October 1887, materials (Rough Stone) valued at Rs: 80-6-7 were transferred to this work from "Constructing the District Jail at Trichinopoly", but the necessary entries in the adjustment book were not made. From the note 2(b)ii on Form A°. M 32, transfers of materials from one work to another should be recorded in this book.

43. There is another such instance as the above in the case of the "Constructing compound wall and latrine District Munsiff's Court house at Aripalur, Estimate Rs: 1230. Material (cement) transferred to this work from the "District Jail work" in November 1887, and there are no entries in the adjustment book recording the transaction. Herbury's Patent Flive-Seated Latrines received from Messrs Gordon Woodroffe and Company, were not shown in the accounts as such, until December 1887, in which month payment for the same was made, no tenday report was submitted.

44. The balance of materials at site at end of December 1887 is valued at Rs: 340-15-6. This has not apparently been verified by count.

45. White-washing and sundry repairs to the European Infantry Barracks, Estimate Rupees 600/

Do to the Royal Artillery Barracks, Estimate Rupees 880.

Both these works were completed in August 1887 with an outlay of Rs: 597-4-2 and 850-3-5 respectively, but completion reports for these work have not yet been submitted because the Military authorities have refused to sign the completion certificates on the ground that the work has not been properly done. It is believed this matter has been reported by the Superintending Engineer, and is under disposal by the Chief Engineer Public Work Department.

46. Repairs to Thirumangalam anicut, Estimate Rs: 1955. This work was completed in July 1887 with an outlay of

of Rs: 1896-15-5. The accounts of the work have not yet been closed, the contractor's account being in dispute. The Executive Engineer refuses to pay the second contractor employed on this work on the score of bad workmanship, and the contractor has therefore filed a suit, there has been an overpayment also regarding this work in its first stage, which being taken up in the Examiner's office

47. The following works are also reported to be completed, but the accounts have not been closed owing to non-payment of liabilities, pending final inspection by the Executive Engineer.

Name of work	Amount of Estimate	Outlay R	A	P	Month in which completed.
1. Repairing Palampulirethu aqueduct	320	285	14	8	June/87
2. Protecting the right bank of Pungany main channel in Kuramangalam limits	330	291	2	3	November/87
3. Removing prickly pear tea on the bank of Sumbuthy Channel	130	107	11	1	Do.
4. Protecting the left margin 7th mile	150	127	3	8	Do.

48. There are four works which have been completed and accounts finally settled, but for which completion reports have not been submitted.

Name of work	Amount of Estimate	Outlay R	A	P	Month in which last outlay was incurred.
1. Improvements to the Lightning Conductor in the Grand Magazine	900	898	13	3	July 1887
2. Constructing a dividing dam across the Kalligudi Channel	420	412	2	4	October/87
3. Providing shutters to the Lower Peruvalai channel regulating dam below Vellar bridge	63	62	10	2	November/87
4. Repairing Kamarasavally Subra Tank	1475	1505	15	5	October/87

49. Providing compound wall, District Munsiff's Court Kulitalai, Estimate Rs: 1450.

There has been no outlay on this work since September 1887, the work done by contractor Ranganatha Chetty was last measured on the 25th September 1887, although his work appears to have been in progress ever since then: there is a balance due to the contractor of Rs: 113-5-6 since September 1887: whether the contractor has completed his work or is still going on with it, further measurement of work done by him seems desirable.

According

According to the work abstract, part IV, for August 1887, there was a balance of materials at site of the work valued at Rs: 625, but this was not accounted for in the work abstract for September 1887, in which month the stuff was used up.

50. Constructing the Kurambalur Channel Head Sluice, Estimate Rs: 1890.

There is a balance of materials at site of this work valued at Rs: 251—5—3. These were last verified on 23rd August 1887 by overseer Sambasiva Iyer

51. Work vouchers for the following work have been submitted to the Examiner's office although it was apparently unnecessary, under Code para 1909, II

November 1887.

(1). Improving Annjah and Punjah Sangundy tank, Estimate Rs 4620

December 1887

(2). Repairing the Vadakuputty tank Estimate Rs: 3680.

(3). Closing breaches and the Iyanar Right Bank, Estimate Rs: 12,500.

52. The following sums due to Piece-Workers are outstanding for more than three months.

Name of Piece-Worker.	Name of Work	Balance due R A P	From what month outstanding	Reason.
1. Runganatha Chetty.	Providing compound wall to the Court house, Kuleitalai	113 5 6	September/87	For want of final inspection by the Executive Engineer. vide dispute para 46
2. Ramachandra Naidoo	Raising Coleroon Left Bank	78 0 0	March/87	
3. Renga Iyer	Repairing Vettaputty Sluice	19 0 0	May/87	
4. Silamani Sahib	Repairing Tirumangalam Anicut	84 0 0	Do.	In dispute vide para 46.
5. Apumalla Chella Odian and Karuppa Odian.	Constructing a dividing Dam across Kalligudy channel,	48 0 0	August/87	For want of final inspection of work by the Executive Engineer
6. Ekambara Iyer	Maintaining Pomery Channel	21 0 0	Do.	
7. Muthu Iyer	Repairing Tirumallar tank	96 0 0	September 1887	
8. Swaram Iyer	Removing prickly pear Kulamuer tank	19 0 0	Do.	

In regard to item 1 it was explained that

that the payment of the balance due to the ~~Piece-worker~~ piece-worker depended upon the receipt of a fair completion certificate from the Judicial Department. But if the Executive Engineer is satisfied with the work done by the piece-worker there should be no delay in the settlement of his account.

ENCLOSUR
28 JUN 38
EXAMINER, P W

53. There is no ledger maintained in the office although there are contractors employed in this division (*vide* para 30 *ante*) which are treated as piece-workers, their bills being on form M 14 A: these men are paid by Sub-Divisional officers. There is no order of the Superintending Engineer authorizing Sub-Divisional officers to pay contractors.

54. Remarks regarding the accounts of the following works are particularized in the headings of columns 5 to 8, a cross opposite to a work in either column shows that the remark applies to that work.

1 Name of work	2 Amount of Estimate Rs.	3 Document under notice.	4 Period in question	Ten day report not used through necessary. 5	Part I of work abstract not posted during the month 6	Work abstract not signed by the Accountant 7	Register of work Account kept up to date 8
Constructing a new District Jail at Trichinopoly	85,244	Material Bill	October 1887	×	×		×
		Triennial	21st to 31st	×	×		×
		Muster Rolls	October 1887	×			
Repairing the Perwalai Channel Right and left Bank	30,560	Do.	December/87	×			
Constructing compound wall and Latrine District Munsiffs Court house at Srealur	1,230	Do.	November/87	×	×		
		Do.	October 1887	×			
Providing compound wall, District Munsiffs Court Kulitalai	1,450	Work abstract	September/87			×	
Repairing Rough Stone Groyne in Agunda Cauvery, left Bank	375	Do.	Do.			×	
Repairing Surplus Sluice across Pillapolem Channel in the limits of Thintalavady	440	Do.	Do.			×	
Maintaining the Coleroon left bank	2,010	Do.	October 1887		×		

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55. Constructing a District Jail at Trichinopoly. The balance of materials at site of this work at end of December 1887 is Rs: 6240-8-6. Mr. Dady, the Supervisor in charge sends in about the 10th of each month a statement of materials remaining at site at the end of the preceding month. The statement received from him on the 10th January 1888, of materials remaining at site on 31st December 1887 was compared with part IV of work abstract for that month, and a difference of annas 5 found which represents the value of 10 lbs of portland cement. This cement is said to have been issued to a contractor sometime ago, but the exact date of its issue and the name of the contractor to whom it was issued, is not known. This will be ascertained and adjusted at an early date.

56. In the revised estimate of Rs: 85,244/ lately sanctioned vide G.O. No: 3275 R dated the 1st December 1887, there is a subhead called "Materials

purchased

purchased and work done as per original estimate but not required", amount Rs: 11,084. There has been debited to this subhead, among other items, certain charges for materials of which a list should be carefully maintained (as per Code para 1711) and periodically verified by count.

57. Tenday reports are received for this work, but not as regularly as required by Code para 1751. Moreover separate tenday reports are submitted for labor and for materials, though the form is intended for both labor and materials. The tenday reports for labor are, as a rule, submitted with the Ironmail Muster Rolls concerned not until the latter are paid. The reports of receipts and issues of materials are submitted once a month, and not for each tenday

tenday period. They are received about the first week of every succeeding month.

58. The work abstracts are not put in hand generally- until the close of the month. Those for January 1888 have not yet been put in hand.

59. There are no items in the miscellaneous advance account requiring notice.

60. A contribution of Rs: 374 was received in December 1886 from the ryots under the Sambalany voikal, Trichinopoly Taluq, for Constructing a head sluice, which work was estimated to cost Rs 450. The work was entirely completed in September 1887 having been begun in March 1886, but the necessary sanction of Government for proceeding with the work is dated 6th October 1887. According to Code para 1339, the sanction of Government should have been awaited ere the work was begun.

61. Budget registers are in order. There is no register of liabilities maintained in the office. Payments for compensation for land for "Improving the Right flood embankment of Cauvery

River

River, estimate Rs: 21,520" and also for "Raising and Strengthening the Coleroon Left Flood Bank, Estimate — Rs: 27,790" should have found a place in the register.

62. The account of service postage labels is in order.

63. There is a sum of Rs 9-8-0 which by the Executive Engineer's orders is recoverable from overseer Muthuvera Pillay, for certain tools said to have been lost lent to contractors but without acknowledgments. The contractors in question disown the transaction. The Executive Engineer of the Tinnevelly Division to which the overseer has been transferred, was in June last requested to recover the amount from the overseer, but no such recovery has been made (apparently through an oversight) and the matter will now be again taken up.

64. The consolidated return of Tools and Plant for 30th September 1887 was checked with the Sub-divisional return and the returns submitted by subordinates. The articles are certified to have been counted during the last half year. The Tools and Plant return for the half year ending 31st March/88 is opened and posted up to end of December 1887.

65. The register of buildings apparently includes all completed works

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66. Remarks regarding the following service books are particularized in the headings of columns 3 to 7. A cross opposite a name in either column shows that the remark applies to that employe's book.

Name of employe	Rank and Designation	Books requiring verification and re-attestation and the date of last attestation	Entries in the 1st page not signed by any officer.	Date of appointment not noted	Date of promotion &c not signed by Executive Engineer or Sub divisional officer.	Leave &c not noted.
1	2	3	4	5	6	7
Mr P. Moses.	Overseer	× 14th October 1881				
Syed Meer	Lascar	× 18th March 1882				
Muthusamy	Do.	× 28th November 1882				
Karuppen Padayachy	Do.	× 5th May 1882		×		
Srinivasa Iyer	Channel Superintendent.	× 5th May 1878				
Narayen	Lascar	× 1st September 1878		×		
Subbaw	Do.	× 1st September 1878		×		
Karuppen	Do	× 1st September 1878		×		
Sambasiva Iyer	Overseer		×			
Rengasamy	Lascar		×	×	×	
Ramasamy	Do.			×		
Rangamaikulu	Do					×
Kondia Karuppen	Do.	× 5th May 1878	×	×		
Chidambera Iyer	Channel Superintendent.	× 18th May 1878				
Muthusamy Vroopen	Lascar	× 18th May 1878				
Nizam Udien	Do	× 20th January 1880	×			
Muthusamy Padachi	Do	× August 1879				×
Omer Khan	Do	× 3rd June 1880				
Karoothan	Do	× 11th July 1879				
Sinna Sangily	Do	× 8th May 1878				
Peria Sangily	Do	× 8th May 1878				
Arulan	Do	× 8th May 1878				
Yagambra Moodelliar	Do	× 2nd May 1882				
Marudu Muthu	Do	× August 1879				
Narayanen	Do	× 2nd October 1880				
Poonan	Do	× 2nd October 1880				

un-punished works

66. Remarks regarding the following service books are particularized in the headings of columns 3 to 7, a cross opposite a name in either column shows that the remark applies to that employe's book.

Name of employe	Rank and Designation	Books requiring verification and re-attestation and the date of last attestation	Entries in the 1st page not signed by any officer.	Date of appointment not noted	Date of promotion &c not signed by Executive Engineer or Subdivisional officer.	Leave &c not noted.
1	2	3	4	5	6	7
Ponnu Pungum	Lascar	× 2nd October 1880				
V. Krishna Iyer	Do	× 3rd May 1882	×			
Arokiam	Do	× 9th May 1878				
Narayanam	Do	× 5th May 1878				
Muthu Karuppen	Do	× 8th May 1878				
Yagappen	Do	× 26th January 1877				
Mooken	Do	× 26th January 1877				
Kandasamy	Do	× August 1879				
Marathen	Do	× 3rd May 1882				
Iyaloo Naik	Do	× 9th May 1878				
Subbroyen	Do	× 27th January 1877				
Muthusamy	Do	× 8th January 1877				
Gopala Pillay	Do	× 1st June 1880				
V. Kandasamy	Do	× 1st June 1880				
Veerasamy Naidu	Do	× 1st June 1880				
R. Subbaw Naidu	Do	× 1st June 1880				
Ramasamy	Do	× 26th March 1877				
S. Subbier	Clerk	× 1st May 1882				
G. Streenevasoolu Naidu	Do	× 3rd February 1882				
Thamboyee	Peshenger	× 26th January 1877				

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67 Claims for travelling allowances to Lower Subordinates, Petty and Office Establishment from March 1887 to November 1887 inclusive, were checked. Memos in support of such claims of the Office and Petty Establishment for March 1887 were not available for audit, it was stated that they had been sent to the Superintending Engineer with the Travelling Allowance Bill for March 1887, but no record exists in the office to the effect. Particulars of the claims of Lascars attached to the Divisional Office had not been obtained from the parties concerned; their claims to Railway fare being noted from

from an Imprest Cash Book maintained by the Head Clerk.

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T.C.
3/357/88.

In cases where daily allowance has been claimed, the hour of departure and arrival, and places visited, have not been generally noted on the ~~Memo~~ Memoranda

The Journals of Sub-overseer M. Sivagnanam Pillay have been sent to the Superintending Engineer: but under Code para 531 they should have been filed in the Executive Engineer's office.

(Signed) H. Rainier
Inspecting Officer.

Madras
7th February 1888.

D.N. # 133707 13.4.88.

Forwarded, with the accompanying summary and remarks, for the information and orders of Government.

Division Trichinopoly Summary of Inspection Notes dated 13 April 88. (C. No. 93.)

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	8	Failure to enter in words amounts paid on Nominal Muster Rolls.	Code Form ch. 114	1. Sub-Divisional officers should be instructed to attend to this
2	9	Vouchers not forthcoming in 3 cases owing to their non-submission by imprest holder, who made the payments.	1642	2. The Executive Engineer should explain the omission to obtain vouchers.
6				
ce	10	Want of sanction in one instance to the purchase of articles of apparently European manufacture in the local market.	Code appendix 9. Para 2. Page 97	3. The Executive Engineer should explain and obtain sanction now.
4	11	Vouchers not produced at inspection and absence explained as below:— 4. Sent to Superintending Engineer's Office for signature, being in connection of Superintending Engineer's salary of an imprest holder and his office establishment		4. The Executive Engineer should report whether he has since obtained them. He should also explain the circumstances under which Colonel Pennycuick's salary

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
4 (Contd)	11	1. For salary of an imprest holder and his office establishment not returned signed. 5. Returned to imprest holder for completion.	1642	4. (Contd). was paid in instalments, as appears to have been done.
5	12	Destruction of contingent vouchers after audit.	859	5. A standing order is about to issue making it clear that they should not be destroyed. The Executive Engineer should note this.
6	13	Delay on the part of the accountant in auditing the cash book and in filling in the column "Head in cash abstract book."		6. The cash book should as far as practicable be audited and posted into the cash abstract book from day to day.
7	14 15 16 18	Perfunctory check of omission to initial and date accounts and vouchers in the Divisional Office by the Accountant.	374 375	7. The accountant should be warned that he is held responsible for the proper check of these accounts. The check of rates should not be left to the draftsman.
8	17	Failure to initial a correction in cash book	1743	8. Apparently an isolated case.
9	19 to 24 and 27	Want of sufficient check of sums shown in cash book as received from contractors as security &c, instances of the irregular record of such transactions in the cash book, and failure to record receipt and return of earnest money in cash book.	261 1740 1897	9. This question will be taken up separately. In the meanwhile these matters should have the Executive Engineer's personal attention.
10	25 26	Non-recovery of security from the Head Clerk, who has charge of the cash chest.	790	10. Will be taken up separately.
11	28	Want of sufficient check by the accountant of the entries in the register of works		11. Accountant's attention should be drawn to these omissions.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
12	28	Unnecessary entries of details of sub-heads in the register of works in the case of a certain work	1866	12. Accountant should attend to this.
13	29	Want of clearness in recording some transactions in the adjustment book	Form M 32 Note	13. Do.
14	31	Failure, as a rule, to show quantities of work done in the work abstracts of works estimated to cost Rs: 2500, and under.	1760, V	14. Measurement lists should be obtained and quantities recorded.
15	32, 37, 43, 57, 58	Non receipt or irregular receipt of tenday reports and consequent delay in recording liabilities in, and in preparing work abstracts.	1751 1864	15. Prompt submission of tenday reports should be insisted upon – otherwise work abstracts cannot be regularly posted.
16	33	Want of reference to date of corresponding bills in		

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
16 (Contd)	33	the measurement books of a sub-divisional officer, and failure to cancel measurements in the measurement books of all the subordinates.	1756	16. The sub-divisional officer should be duly instructed.
17	34	Want of Executive Engineer's or sub-divisional officer's signatures to measurement lists, and failure to cancel them in the divisional office, when the claims they represent are settled.		17. Should be attended to by the Executive Engineer.
18	35	No indication of check of measurement sheets with books when they happen to come into the divisional office.		18. There is no rule requiring comparison of measurement sheets and measurement books. It is for Government to say whether such a check should be exercised. I am inclined to think that occasional inspection of measurement books, with a view to seeing whether they give indications of

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				18 (Contd). of recording bona fide measurements as taken on the spot is all that is required.
19	38	Irregularities in regard to contracts. (i) Agreements concluded by sub-divisional officers in 10 cases, and by Executive Engineer in 8 cases in anticipation of Superior authority	1350	19. Disregard of Code rules in these cases should be explained by the Executive Engineer.
20	"	(ii). Bills of contractors drawn up in the form for piece workers and no ledger account with them maintained in 7 cases.	1370 1868	20. Requires the Executive Engineer's attention.
21	"	(iii) Tenders not called for in 4 cases	1355	21. Should be explained by the Executive Engineer.
22	"	(iv) Earnest money not recovered in 33 instances.	1360	22. The Executive Engineer should explain through the Superintending Engineer.
23	38	(v) Bonds irregularly stamped in 34 cases.	Stamp act.	23. Rules regarding proper stamping of bonds and other details in connection with contracts are under consideration.
24	"	(vi) Failure to produce agreements at the inspection in 14 cases		24. Should be explained by the Executive Engineer.
25	"	(vii) Want of agreements in 8 cases.	1353	25. Do
26	39	Unnecessary preparation of work abstract in the case of works costing Rs. 200 and under	1760 II	26. For the Executive Engineers attention.
27	40 44	Failure to sign Part IV of the work abstract by the officer in charge of the work in acknowledgment of the correctness of the materials at site account and materials at site of		27. The balances of material at site of works should be verified periodically

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
27 (Contd)	40 44	of a work appa-rently not verified	1713	
28	41	Doubtful allocation of a charge for mounting working drawings of a work, to establish-ment contingencies		28. There seems to be no objection to the charge remaining at debit of the work.
29	41 49	Failure to record in Part IV of work abstracts transac-tions on material at site in two cases	1758 1765	29. Requires the Executive Engineers' attention.
30	41	Want of Executive Engineer's and Accountant's sig-nature to a voucher.	1913	30. Do.
31	42 43	Transfers of materials from one work to another not recorded in the "adjustment book" in two cases.	Form M32 Note 2 & 11	31. The Executive Engineer should arrange to have all such transfers recorded in the adjustment book and report that he has done so.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
32	45	Non-submission of completion reports for two works owing to refusal of the Military authorities to sign the completion certificates, on the ground that the works were not properly executed	1301 and 1304	32. The result of reference made to Chief Engineer on the subject may be awaited.
33	46	Non-submission of the completion report for a completed work owing to a dispute with the contractor	308	33. The Executive Engineer should, it is thought, apply for sanction to close accounts under Code para 1828, and submit a completion report. Submitted
34	46	Overpayment to the contractor on the work noted in the previous item.		34. This question is under reference with the (Superintending) Engineer.
35	47 48	Non-submission of completion		

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
35 (Contd)	47 48	reports for 4 works the accounts of which have been closed, and for 4 other works, the liabilities on which have not been discharged pending inspection by Executive Engineer.	358 and 1301	35. The Executive Engineer should explain.
36	49	Delay in measuring work done by a contractor.	1367 1824	36. Do.
37	51	Unnecessary submission of work vouchers to the Examiner in 3 cases	1909 II (Standing order 72 of 1887)	37. The Executive Engineer should take advantage of the rules and so reduce the work of his office as far as practicable.
38	52	Delay in clearing off balances due to piece workers which are outstanding for more than 3 months.	1824	38. The Executive Engineer should explain.
39	53 38	Failure to maintain a contractors' ledger.	1868	39. A ledger should be at once opened out and a report made when this has been done.
40	53	Irregular payment of contractors by a sub-divisional officer without the Superintending Engineer's authority	1371 (Standing order No. 8 of 1887)	40. The question of who is to pay contractors is separately under consideration. See G. O. No. 3207 W dated 24th November 1887.
41	54	Irregularities in the initial accounts of works. (i) Failure to use tenday reports in 5 cases.	1751	41. See item 15 above.
42	"	(ii) Failure to post Part I of the work abstract in 3 cases during the month	1758 et seq	42. Should be attended to by the Accountant.
43	"	(iii) Work abstracts not signed by the accountant in 3 instances		43. Do.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
44	64.	(iv) The register of work, in the case of one work, posted in a very untidy manner.		44. See remark in the previous page, against items 42 and 43.
45	55	Discrepancy (slight) in the material at site of a work.		45. A very slight discrepancy.
46	60	Failure to obtain sanction of Government to go on with a work carried out partly from contributions.	1339	46. Should be attended to by the Executive Engineer in such cases in future.
47	61	Failure to maintain a register of liabilities.	1595	47. The Executive Engineer should open out a register and report when he has done so.
48	63	Delay in recovering the value of certain tools lost to Government through the carelessness of an overseer.	1720	48. Should, it is thought, be enquired into by the Superintending Engineer, as the overseer is still in the 6th Circle.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		Irregularities in regard to service books.		
49	66	(i) Want of re-attestation in 42 cases.	864-I	
50	"	(ii) Entries on first pages of 4 Books not signed by any officer.	864-I	
51	"	(iii) Dates of appointment not noted in 7 instances	864.	49-52. Should be completed at an early date and the fact reported.
52	"	(iv) Date of promotion not signed by head of office in one case and leave ~~&c~~ not noted in another.	864	

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
53	67	Want of particulars of claims of lascars for travelling allowances. Hours of arrival and departure and places visited not generally noted on claims for daily allowance.	531.	53. A form for recording such claims is under consideration.

Wm Hunter
Major R.E
Examiner P. W. Accounts
Madras
7/4
G.G. 13/4.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.

FAI DSURE
23 JUN 88
EXAMINER OF ACCOUNTS
1252

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.

no 3021 w of 15.11.86
" 3207 w of 24-11-87
" 3275 w of 1-12-87

EXAMINER
No. 175
28 JUN 1888
ENCLOSURES
P. W. ACCOUNTS.

E2

PWC No: 347 4

From. T.C 357/88 568 765 4/88

Major. C. H. P. Christie. R. E.

Examiner. P. W. Accounts

Madras.

1/142 TC/88
S.E 6 4 C

To.

The Secretary to Government

Public Works Departt.

P. 14.6.88

O.N. No. 1337 d/ 13.6.88.

Trichinopoly Division—

Notes of inspection by H. Rainier, Esquire, of the Office of — Forwards — with the accompanying summary and remarks, for the information and orders of Government.

0/23/4 - 88 117/14 Rtn 25/4 m. 27/4 Rtd 30/4

Trichinopoly Dn. Office

No. 1385 E 15th June 1888.

From

Captain L. Langley R.E.

Executive Engineer

Trichinopoly Dn.

To. The Supt. Engineer

N Circle

Trichinopoly

Sir,

Enc 2.3

I have the honor with reference

SE No 117 TC dated 4.5.88. & Enclosures to your No. 117 T.C 4.5.88 to reply as follows.

Remarks by Supt. Engr.

Examiner's Summary of Inspection Notes, dated 13.4.88.

Item 1. Instructions have been given accordingly.

" 2. The accountant's explanation is that 'Small purchases of materials from bazaars are occasionally made by subordinates and paid for out of their Impresto, & Vouchers are not generally obtained by them for these. In future vouchers will be called for for these petty purchases also.'

" 3. Horburgh's patent privy is manufactured at Bombay - It was obtained from Calcutta.

Item 4. The Vouchers reported to have since been received and sent to the Examiner's office. Col: Pennycuick's salary was paid in instalments according to his request.

" 5. Noted.

" 6. The expenditure in this division being very light there is no difficulty in auditing the Cashbook and posting into the Cash abstract book from day to day. There appears therefore to be no excuse for the delay on the part of the Accountant noted by the Examiner. The Accountants' explanation of the delay mentioned is as follows.

'The Cash Book has been and will be audited at frequent intervals as may be convenient. It is true that the outlay in this division is slight, but the Accountant has so many account forms and returns to look to that at times he cannot spare time for days together for this small work, as has been the case just before the Deputy Examiner's inspection. The Accountant had to see to the state of the account records and keep them ready for the inspection. This took about a week and all this time he was so busy with his account books, records &c that he could hardly find time even to the auditing of the Cashbook. To say nothing of the special statements called for by the Superintending Engineer & other authorities. Avoiding such urgent calls and the compilation of monthly accounts the audit of Cash book will be taken up even day by day.'

Item 7. The Accountant has been so warned. Considering the vast importance attached to Accounts now a days, it is almost incredible that an Accountant could be found in India so extraordinarily ignorant of his duty, or so grossly careless

in its performance as to neglect the checking of the calculations or measurement sheets, on which bills are made out, and on which the whole fabric of accounts is built. The check of the accounts mentioned by the Examiner appears to me to be the first and most important function of an Accountant.

The Accountant remarks as follows

Accounts and vouchers have been and are checked by the Accountant but some of these have not been initialled by him. Since May last under the orders of the present Executive Engineer every document is being initialled by the Accountant in token of his check. The calculations in the measurement sheets are also checked throughout by the Accountant or by his Assistant: and initialled. I, however, beg leave to state, that at times measurement lists are so voluminous that it is barely possible to check one single bill in a day and that to the detriment of other works.

The Accounts of Subdivisional Offices were checked only so far as the details in bills were concerned but the check of measurement lists were only nominal. They are being properly checked now.

The check of rates actual with estimated rates is the Accountant's work.

Item No 7. (cont'd) As regards leaving the check of rates to the Draughtsman I have the honor to differ from the Examiner. An Accountant knows nothing about rates, whereas a Draughtsman must necessarily thoroughly understand them. I have never known any bad results ensue from leaving the check of rates to a draughtsman, but I have known an Accountant give such an infinity of trouble as regards the check of rates

I do not deny the necessity of a check of measurements attached to bills, but he should check a fair percentage of them, if this is done regularly & no errors found, there is a reasonable probability of the others not checked in details being correct

I. W. S.

which he could not the least understand, that it was found necessary at last to transfer him to another Division.

Item No. 8. Requires no reply.

" 9. My attention has been given to these matters. I do not find it necessary to exercise an unusual and almost impossible vigilance' as the Deputy Examiner puts it; because I enter deposits received from Contractors in my note book, and compare it with the Cash book. The Accountant has been ordered to carry out the Deputy Examiner's suggestion in para 24. As regards para 27 the earnest money is received by the Executive Engineer and given back by him at the time the tenders are received, so no record of its receipt is required. This was also the system followed by all Mr. Gaines.

Item No. 10. Requires no reply.

" 11. The Accountants' attention has been drawn to these omissions. Another proof of his incompetence is here shown. He states as follows. ' The register of works is in the hands of my Assistant who keeps it up. I do ~~not~~ check the entries here and there but I have not initialled. This will be done hereafter.'

Item No. 12. The Accountants attention has been drawn to this. He states as follows.

' As the outlay had to be re-distributed over the sub heads of the revised estimate this was noted in the register for easy reference. This will not be done any more.'

Item No. 13. The Accountants' attention has been drawn to this.

" No. 14. Do. - Do. -

" No. 15. Orders have been sent to subordinates accordingly.

" No. 16. Instructions issued accordingly.

" No. 17. I cannot see any reason why any one should sign measurement lists except the subordinate who took the measurements. I think the Executive Engineer should initial them, and this is being done. They are being cancelled when the claims

they represent are settled by stamping on them the number and date of the cheque given in payment.

Item No. 18. It seems to be quite as important to check measurement sheets with books as to check the calculations on measurement sheets. Otherwise there is a link wanting in the chain of checks, and there is no guarantee of the correctness of bills. I always have measurement books formarded with measurement sheets. The Executive Engineer can then, before paying bills, compare the totals in the sheets with those in the books. This can be done at a glance, and no other check is required by the Executive Engineer, as the Accountant is responsible for the correct copying of the details, and for the correctness of the calculations. The Examiner's remark about the occasional inspection of measurement books is not understood. These books are inspected by the Executive Engineer or by Sub divisional

I do not think it is always practicable to have measurement books and bills measurement sheets, as long as the bulky measurement books now issued are not utilised.

Measurement Books with a less number of leaves, would be a distinct advantage. The Executive Engineer will then issue a book of a size proportioned to the units whose measurements several works are made in the book and present, inconvenience is caused by sending the the books.

I made a recommendation to this effect last year, in the 2nd Circle, but no action seems to have been taken on it.

Officers when checking the measurements of works, i.e. they are frequently inspected, and no other inspection can possibly be required.

Item No. 19. Explanation by the Head Clerk from Office records.

Agreements concluded in 8 Cases by the Executive Engineer in anticipation of superior authority. This has been the procedure in this circle, vide the Superintending Engineer's letter printed in Go No. 2305 W. 2.9.87

The ten cases in which agreements were concluded by sub division officers in anticipation of superior authority are for the carrying out of emergent repairs caused by heavy floods in October 87. In these cases, the sub division officers were directed to start works and submit agreements for approval. The usual procedure of inviting tenders and giving the work had been followed much delay would have happened in closing breaches, protecting erosions, and carrying out emergent repairs, which would

Emergent works should ordinarily be carried out by the departmentally. Executive Engineers to resort to Contractors.

have resulted in serious loss to Govt.
Item No. 20. Has been attended to.
" No. 21. Explanation by the Head Clerk from Office records.
' Tenders could not be invited as these refer to the repair of masonry works, or to emergent works, which had to be undertaken before the floods.'
" No. 22. Left for explanation by Mr. Grimes.
" No. 23. Requires no reply.
" No. 24. Explanation by the Head Clerk from Office records.
' These agreements had been sent to last division officers for note and return, but had not been received when the Examiner inspected the office.'
" No. 25. Similar explanation.
' These were emergent works carried out in anticipation of sanction, and so no agreements had been taken.'
" No. 26. Explanation by the Account-ant. ' As form No. 117 is not used in this Division, work abstracts were

The papers should be turned for Mr. Grimes' explanation.

prepared. This will be stopped in future.'
Item No. 27. Noted.
" No. 28. Requires no reply.
" No. 29. The Accountant explains that the failure in this case was due to the fact that ten-day reports had not been received from subordinates.
" No. 30. The Accountant explains that Voucher was not sent to the Executive Engineer for signature by an oversight. This may be an isolated case. It is at any rate entirely the fault of the Accountant, whose duty it is, after signing or initialling Vouchers, to send them to the Executive Engineer for his signature or initials. It is not understood why this case requires the Executive Engineer's attention.
" No. 31. Arranged accordingly
" No. 32. Requires no reply.
" No. 33. The required Completion Report has been submitted.
" No. 34. Requires no reply.

Item No. 35. Left for Mr. Grimes' explanation.

" No. 36. do do

" No. 37. The Accountants explanation is as follows.

The Standing Order regarding the non submission of work vouchers in certain cases was not pasted into the office Copy of the Code. This was not known until pointed out by the Inspecting Accountant.

All Executive Engineers are anxious to reduce their Accounts as much as possible, but they cannot be expected to be as familiar with rules regarding accounts as accountants should be.

" No 38. Left for Mr. Grimes' explanation.

" No. 39. Explanation by the Accountant.

'Ledger was not maintained as payments were on piece workers' bills and not on regular Contract forms. The agreement forms were also not communicated to the Accountant.'

This is an instance of gross carelessness on the part of the Accountant, who could have seen the agreements if he had chosen to ask for them. A Contractor's ledger has been opened.

Item No. 40. Requires no reply.

" No. 41. See reply to item No. 15.

" Nos. 42, 43, & 44. The Accountants' attention has been drawn to these irregularities, & he has been warned to be more careful in future.

" No. 45. Requires no reply.

" No. 46. Noted.

" No. 47. A register has been opened.

" No. 48. Report sent to Sup.g Engineer. The value has been recovered.

" No 49-52. complied.

" No. 53 There seems to be no reason whatever for noting such unnecessary details. No practical view seems ever to have been taken in the Examiner's office regarding Travelling Allowance claims. It is generally impossible to submit Travelling Allowance bills within the dates given in the Code. It would

a proper record should be maintained & all is necessary.

D.V. Rundall
Supt
18/6/08.
D 18/-

be very difficult to do so even if subordinates were prompt and careful in the submission of their Journals, whereas they are generally exactly the opposite. Instead of being simplified rules regarding Travelling Allowance seem to become more complicated every year.

I have the honor to be
Sir,
Your most obed: Servant
L. Langley Captain RE
Executive Engineer

EXAMINER
No.
28 JUN 1888
ENCLOSURES
P. W. ACCOUNTS.

No. 117 T.C. d/4.5.88.

SUPG. ENGINEER'S OFFICE
No. 357 T.C.
16 JUN. 88
P.W.D.
SIXTH CIRCLE.

From

Captain Langley R.E.

Executive Engineer

Trichinopoly Dn.

To

The Supt Engineer

II Circle

Trichinopoly

No. 138 S.E.

Dated 15th
Despd 16th } June/88
Rec

Enc 3

Subject

Inspection Notes of the Dy. Examiner A. Rainier

Reports on the points requiring explanation with reference to the-

OFC No: 5887

No. 2326 C d/22nd June 1888

To

C

For favour of remarks.

W.C.R.
24.6.88
D.W.

No. 1996 d/1.8.88
Enc: 1

To W.

EXAMINER No. 1252 28 JUN 1888 ENCLOSURES / P.W. ACCOUNTS

From

The Supt. Engineer 6 circle.

To,

The Chief Engineer P.W.D.

No 299 TC.
Dated 18. 3 June 1888.
Dep. 19

Rd 20.6.88
E.1

Enc 2.

Notes of Inspection by the Dy Examiner of the office of the Tuticorin Dn: —

Submits the — with the replies of the Exec: Engr to the points noticed.

To

Returned with the following remarks:-

2. Item 4 of summary. This will be taken up separately and report submitted if necessary.

3. Item 7. Please see my remarks on the Executive Engineer's replies to the points requiring his attention, in the Tinnevelly Division inspection report. As regards the division of work between the draftsmen and the accountant and his assistants, I agree with the Supg. Engineer that the check of actual with estimate rates is the accountant's work, and the check of estimate with schedule rates is draftsmans work.

4. Item 9. I have been in correspondence with the Executive Engineer on the subject and shall report separately upon it in a few days.

5. Item 17. I do not think anything more is required than what the Executive Engineer says is done.

6. Item 18. The question is whether the comparison of measurement sheets with measurement books is necessary, and if so, whether it is necessary or desirable to lay down a rule on the subject. It seems to me that the Executive Engineer's practice of requiring measurement books to be always submitted together with measurement sheets makes the measurement sheets useless, and the preparation of them waste of time. In G.O. No. 746 W. dated 5th March 1888 Government ordered that measurement sheets should be sent to the divisional office and there recorded and I understand the intention to have

been ,in some part,to obviate the inconvenience of frequently sending measurement books away from the work or sub-divisional office . If books are always sent ,there seems little use in sending sheets too. On the other hand if sheets are sent,and not books it will,as it seems to me,be very difficult to arrangefor eventual comparison of all sheets with books. If a separate book is kept for each work,which appears to be the practice,or if not the practice then the desideratum ,with some officers, any such comparison of all sheets would probably be useless,provided the <u>final</u> measurements are carefully checked before final payment,the closed book being sent in for the purpose. The measurement books can be made of any sizes that may be prescribed; they have hitherto been made up of uniform size because the intention of the Code is understood to be that each officer and subordinate shall have in use at one and the same time one measurement book only (or possibly two to allow of sending to and fro between himself and sub-divisional or divisional officer). This

× Civ 7203 Lo for hr
⊗ Civ 7358 Lo for hr

is probably necessary in the case of Executive Engineers & sub-divisional officers but in the case of a subordinate in charge of one work, or a few works,it is probably much better that there should be one measurement book for each work. This however is a matter which hardly concerns me,except as supplier of forms.

7. <u>Items 19,21 and 25.</u> I agree with the Supg. Engineer as to the inexpediency of carrying out emergent works by contract,as to which please see my remarks on items 6 and 19 of reports on Tinnevelly and Madura Divisions in my office notes Nos. 1933 & 1965 , dated 20th. and 25th. July 1888 respectively, I am also disposed to think that the system of accounts prescribed for works carried out departmentally is unnecessarily troublesome, but I am unwilling too confidently to assume that it is easy to simplify procedure which is presumably the outcome of careful consideration. I have however for a long time been considering the matter and I hope to be able to submit proposals before very long for simplification

of procedure in connection with ten-day reports, work abstracts etc, or in connection with the work for which these forms are now used. It is not a very easy matter, and if taken up at all must be taken up radically; tinkering would be worse than useless. I shall be very glad if the Supg. Engineer would assist me by pointing out specific details in respect of which the present system is needlessly troublesome and complicated and by suggestion of any remedies that may have occurred to him, as there are probably points which have escaped my notice.

8. Item 30. It is the Executive Engineer's duty to pass the voucher before payment (if it is a divisional payment) see Code para 1771, and (whether a divisional or a sub-divisional payment) it is his duty to see the voucher when he checks the cash book [see Code para 311(1)]. The omission is probably an isolated case, but the accountant can hardly be held responsible for the omission of the Executive Engineer.

9. Item 39. The Executive Engineer might be asked to report whether the distinction between "piece-work" and "contract" as laid down in G.O. No. 94 W. dated 11th. January 1888 is now observed.

10. Item 53. A form for record of travelling allowance claims of petty and office establishment has been approved by Government and will be issued as soon as possible.

11. Items 22, 35, 36 and 38. It is presumed that Mr. Grimes will report on these matters.

12. The other items call for no further remarks.

C.